



CAROL STREAM  
**Park District**

Carol Stream Park District  
849 Lies Road  
Carol Stream, IL 60188  
630.784.6100

Independent Contractor Information for:

**Sports Officials**

**Carol Stream Park District  
General Information  
Sports Officials**

**Welcome!**

Carol Stream Park District Sports Officials contracts are now all inclusive and open ended.

- All Inclusive
  - The contract is good for all sports, adult and youth.
  - Officials that work multiple sports only need to fill out one contract.
- Open Ended
  - This contract is valid as long as you are officiating. There is no need to fill out a new contract every year as well as for every sport.

This packet includes information and paperwork necessary to become an independent contractor. Please read all information **carefully**. Once you have read through the packet you should:

- Complete the last three documents of this packet; Contract, Code of Conduct, and W-9 Form.
  - If you are under the age of 18, a parent or legal guardian must co-sign the contract.
- Return the documents to the Simkus Recreation Center.
  - **NOTE: No one is allowed to work until all paperwork has been submitted and processed by the Carol Stream Park District.**
- Patched officials are required to submit a copy of their patched card or certificate with the contract.
- Keep the remainder of this packet for your reference. It contains important information including:
  - General Information
  - Sports Officials Expectations
  - Personal Appearance Standards
  - How to Fill Out a Game Card
  - Pay Schedule
- Meetings and clinics are mandatory for new officials and those under the age of 18 but all are encouraged to attend. After submitting the above stated paperwork, the program supervisor will provide you with a Calendar of Events which will include meeting and clinic dates.

**GAME CARDS, PAY SCALES, AND PAYMENT FOR SERVICES**

All games worked must be recorded on a Sports Officials Game Card. An explanation on how to complete the game card is included with this packet.

Officials will be paid on a by-weekly basis in accordance with the Park District Pay Schedule. Copies of the current year pay schedule as well as the current year game rates will be handed out at the pre-season meeting.

**If you have any questions, please contact the Simkus Recreation Center. A Service Team Member will assist you or direct you to the program supervisor.**

## Carol Stream Park District Official's Expectations

1. **Show up early! (at least 15 minutes)**
  - a. Wear appropriate uniform
    - Officials must adhere to the CSPD Personal Appearance Standards. A copy of the standards is included in the packet.
  - b. Bring necessary equipment or get necessary equipment for the sport you are officiating.
  - c. Check field for any obstructions or hazardous conditions.
  - d. Hold a pre-game meeting 5 minutes before game time
    - Introduce yourself to the coaches
    - Check players for jewelry and metal cleats
    - Go over boundary lines and any rules that may be in question.
  
2. **Rescheduling**
  - a. The following procedure must be followed when unable to work your scheduled game.
    - All officials are required to find their own replacement.
      - A roster of officials will be provided prior to the start of the season.
    - This must be done no later than 24 hours before game time.
    - Officials must report their schedule change to the Park District supervisor and assignor.
  - b. In the event that a sudden illness should occur within 24 hours of the game you are scheduled to work, please contact the park district supervisor or assignor as soon as possible.
  - c. Be dependable! Be responsible! The players (kids) are counting on you.
  
3. **Be knowledgeable of the rules.**
  - a. Look at your cheat sheet and review your rules. Avoid asking coaches about a rule. You are the educator and enforcer of all rules. You are expected to be knowledgeable of the rules.
  
4. **Be consistent**
  - a. Follow the age appropriate goals and objectives.
  
5. **Loud**
  - a. Being timid does not work. BE LOUD. BE ASSERTIVE.
  
6. **Hustle**
  - a. Always show interest and hustle.
  
7. **Act responsibly**
  - a. Weather conditions:
    - Rain
      - Watch for players slipping or falling when running, making turns, bats slipping from the hitter's hands, etc. If these occur, the game is no longer safe and should be canceled.
    - Lightning/Thunder:
      - Follow severe weather procedures found in the rules.
  - b. Use common sense when dealing with a conflict. Think of safety first, and what is in the best interest of the children. If parents or coaches complain, ignore them. If they ask questions, answer them. If they act irresponsibly, eject them, and call the CSPD staff immediately.

- c. Remember you are a representative of the Carol Stream Park District. Display respect for the facility, participants, parents and co-workers. Always maintain a professional and mature attitude.

**8. Communicate with CSPD staff**

- a. Ron Murray, Athletic Manager
  - Work: 630.784.6184
- b. Anthony Kenny, Recreation Coordinator
  - Work: 630.784.6135
- c. Justin Narter, Recreation Supervisor
  - Work: 630.784.6185
- d. Simkus Recreation Center 630.784.6100
- e. Information Hot Line
  - Youth Baseball-Softball: 630.784.6170
  - Youth Soccer: 630.784.6171
  - Adult Softball: 630.784.6180
  - Adult Flag Football: 630.784.6182
- f. Web site information
  - Field Conditions
    - <http://www.csparks.org/Sports/Field-Conditions.htm>
  - Youth Sport Schedules
    - <http://www.csparks.org/Sports/youthsports.htm>
  - Adult Sport Schedules
    - <http://www.csparks.org/Sports/adultsports.htm>
- g. Get your availability calendars in on time.
- h. Complete GAME CARDS appropriately and turn them in on time.
- i. Find a replacement for games you are unable to attend and/or follow the policy for emergencies/rescheduling.

In conjunction with the District's branding image, contractual instructors are required to follow the district's personal appearance standards unless otherwise approved.

### **General Standards**

As a rule, clothing is to be clean and neat at all times. Clothing should not be wrinkled, or be excessively tight, short, torn or frayed and free from profanity or other offensive material. **Jeans are not allowed**. Footwear should be appropriate for the work or activity that the employee is performing.

#### Standards for Men:

- **Pants:** solid, dark colored or khaki pants/slacks; no jeans.
- **Shirts:** short or long-sleeved shirts with collars (i.e., "polo" style shirts), that must be worn tucked in.
- **Other:** sweaters, vests, or turtlenecks (No sweatshirts)
- **Shoes:** Dress or Casual shoes, Gym Shoes (clean and predominantly one color). No Flip-flops, sandals, or 'cros'.

#### Standards for Women:

- **Shirts/Blouses:** Blouses that are not sheer or low cut, short or long-sleeved shirts with or without collars, sleeveless tops must have at least a three inch strap. All shirts must be long enough so as not to expose the mid-section.
- **Other:** Sweaters, vests, or turtle necks (No sweatshirts).
- **Pants:** casual slacks, crop/capri pants, long shorts – no tennis skirts, skorts, blue jeans, or colored jeans.
- **Shoes:** Dress or casual shoes, sandals must have a strap across the back of the shoe, gym shoes (clean and predominantly one color). Flip-flop style sandal (whether with or without a heel), 'cros', or rubber sandals of any type are not appropriate;

#### Sport Instructors , Dance, Gymnastics, Fitness, Camp

Acceptable shirt or program specific shirt should be worn when applicable with casual pants, shorts, exercise clothing, or crop pants. Athletic shorts are acceptable as long as they are in good condition. Fitness instructors, dance instructors, and personal trainers are permitted to wear work-out attire during class time as long as it is tasteful and appropriate to the activities being performed.

**Piercing or Tattoos**

Exposed body piercing jewelry is strictly limited to earrings, and the style of earring or jewelry may not present a safety hazard to the employee, coworkers, or the public, as determined by the Park District.

Tattoos cannot be offensive in nature (i.e. words including profanity and/or symbols). Any tattoos considered offensive or excessive in nature must be covered.

**Legal Exceptions:**

Any contractual employee who cannot comply with this policy based upon disability, religion, national origin or other legally recognized basis should forward a written request to their immediate supervisor to deviate from this policy. The request should include the position exception requested, and include the basis for the request.

### HOW TO FILL OUT A GAME CARD

Game Cards must be completed weekly and deposited in the mailbox located outside the Simkus Recreation Center or dropped off at the Simkus Recreation Center during business hours no later than Sunday.  
 These cards are used to generate bi-weekly, contractual payments.

- Completely fill out your game card (see sample below).
- Sup. Int. – Leave this blank; it is intended for the program supervisor’s initials.
- Sign your game card; making a copy for your records is strongly suggested
- Supervisors will complete the bottom portion of the game card, review it for accuracy, and approve it for payment.
- Turning your game card in late will result in wages being paid on the subsequent pay date.
- Checks are mailed in accordance with the attached sports officials pay schedule.
- You may NOT pick your check up – it will be mailed to you.


 Name: Enrico Palazzo

 Week of: 5/7/12-5/20/11

Signature: \_\_\_\_\_

**Sports Officials Game Card**  
**To be used by Sports officials only**  
**List Each Game Separately**  
**Game Cards must be turned in Every Sunday**

Game #	Day & Date	Game Time	Program Age-Level	Location	Field Plate Alone (baseball only)	Rate	Sup. Int.
<i>Example</i>	<i>Sat 5/12/12</i>	<i>9:00 am</i>	<i>Youth Baseball Grade 5-6</i>	<i>Armstrong – Field 2</i>	<i>Plate</i>	<i>\$50</i>	
1							
2							
3							
4							
5							

<u>GL#</u>	<u>Rate</u>	<u>Games</u>	<u>Total</u>
_____	_____	X	= _____
_____	_____	X	= _____
_____	_____	X	= _____

**CAROL STREAM PARK DISTRICT  
2012 Sports Official Pay Schedule**

Pay Period Start Date Monday	Pay Period End Date Sunday	PAYDAY
December 19	January 1	January 6
January 2	January 15	January 20
January 16	January 29	February 3
January 30	February 12	February 17
February 13	February 26	March 2
February 27	March 11	March 16
March 12	March 25	March 30
March 26	April 8	April 13
April 9	April 22	April 27
April 23	May 6	May 11
May 7	May 20	May 25
May 21	June 3	June 8
June 4	June 17	June 22
June 18	July 1	July 6
July 2	July 15	July 20
July 16	July 29	August 3
July 30	August 12	August 17
August 13	August 26	August 31
August 27	September 9	September 14
September 10	September 23	September 28
September 24	October 7	October 12
October 8	October 21	October 26
October 22	November 4	November 9
November 5	November 18	<i>November 21</i>
November 19	December 2	December 7
December 3	December 16	December 21

*Monday deadline for timecard/approvals due to short processing week: 11/19*

*Wednesday payday due to short processing week: 11/21*



## Independent Contractor Agreement

- I. It is the intention of the Carol Stream Park District, to create an Independent Contractor relationship with \_\_\_\_\_  
(print name)

This agreement shall not be construed as creating an employee/employer relationship or joint employment relationship between the parties.

- A. The contractor acknowledges and agrees that he/she is not entitled to any benefits or protections afforded employees of the Carol Stream Park District or bound by any obligations of employees of the Park District. Contractor understands and fully agrees that he/she will not be covered under provisions of the unemployment compensation insurance of the Park District or the workers' compensation insurance of the Park District and that any injury or property damage on the job will be contractor's sole responsibility and not the Park District's. Also, it is understood that contractor is not protected as an employee or as a person acting as an agent or employee under the provisions of the general liability insurance of the Park District and therefore, contractor will be solely responsible for his/her own actions. The Park District will in no way defend contractor in matters of liability.
- B. The contractor agrees not to hold him/herself out as an employee of the park district to members of the public.
- C. The contractor acknowledges and agrees that he/she is solely responsible to pay all applicable federal, state, and local income and withholding tax obligations or contributions imposed by social security, unemployment insurance and worker's compensation insurance on behalf of the contractor and those employee, if any, employed by him/her.
- II. A. Services to be performed by contractor include:  
Officiating services for the Carol Stream Park District.
- B. Results to be achieved by contractor include:  
Dependable, reliable, professional, and fair officiating. Enforce rules and regulations of Carol Stream Park District and the Carol Stream Park District's Sports Programs.
- C. Days and Hours of work to be performed by contractor include:  
Variable depending on schedule of assigned games/times/locations.

Contractors Initials \_\_\_\_\_

D. Location (s) of work to be performed by contractor include(s):  
Various fields and/or facilities within the Carol Stream Park District and community of Carol Stream.

E. The contractor's other responsibilities include:  
Submitting a report for services rendered on a bi-weekly schedule which will be provided on an annual/seasonal basis.

- The Park District will also provide the report form to be used

Adhering to Official's Expectations and Code of Conduct included in the independent contractor packet.

III. The Contractor shall at all times have sole control over the manner, means and methods of performing the work/services required by the contract according to his/her own independent judgment, and is solely responsible for the direction of his/her employees and agents. The contractor acknowledges and agrees that he/she will devote such times as is necessary to produce the contracted for results. Contractor represents and warrants that Contractor has the skills and knowledge necessary to perform the Services in a safe, proper, efficient, thorough and satisfactory manner and understands that Park District is relying on such representation in contracting with Contractor for the Services.

IV. This contract will be effective as of the following date and will remain in effect until/unless terminated by the Park District or Sports Official:

**January 1, 2012**

V. A. Method of Payment:  
Bi-weekly payments will be mailed for services rendered in accordance with weekly game cards submitted.

An annual/seasonal payment schedule will be provided by the Park District program supervisor. The schedule will indicate when game cards are due and when payments are made to the contractor.

The Park District program supervisor will provide the contractor with game rates on an annual basis.

B. The Carol Stream Park District will report payments to an individual of \$600 or more to the IRS on Form 1099-Misc. The contractor is required to submit a W-9 form, as provided by the Park District program supervisor, with the signed contract.

VI. The contractor acknowledges and agrees that he/she is responsible for all expenses, including the provision of equipment and materials related to provision of the contracted for results, unless otherwise specific and explained.

VII. The Contractor acknowledges and agrees that he/she is solely responsible for his/her employees/agents actions in performing the work/services.

- VIII. Contractor fully understands and agrees that although the Park District has agreed to waive any and all insurance requirements of the Contractor, that he/she remains an Independent Contractor and is not an employee of the Park District. And that as an Independent Contractor, and consistent with Section I above, the Independent Contractor is not entitled to any benefits or protection afforded employees of the Park District, irrespective as to whether or not the Independent Contractor elects to maintain general liability and/or worker's compensation insurance to protect the Independent Contractor.
- IX. To the extent permitted by law, the contractor shall indemnify, save, defend, and hold harmless the Carol Stream Park District, including its officers, officials, agents, volunteers and employees, (hereinafter collectively referred to as "district") from and against any and all liabilities, obligations, claims, damages, penalties, cause of actions, costs and expenses (including reasonable attorney and paralegal fees) which the district may become obligated by reason of any accident, bodily injury, or death of person, civil or constitutional rights violation, or loss or damage to tangible property; but only to the extent of any negligent or wrongful act or omission of Contractor.
- X. The contractor acknowledges and agrees that he/she will comply with all applicable laws, rules and regulations promulgated by any federal, state, county, municipal, park district or any other governmental unit or regulatory body or court.
- XI. The Carol Stream Park District may terminate this contractual agreement in the event of contract breach or (when applicable) if the program did not meet the minimum number of participants. The contractor shall have financial responsibility to the park district for reasonable costs incurred by the Park District including the cost of obtaining replacement services.
- The Park District will terminate the contract if the official is found to be in violation of Park District rules and regulations including but not limited to the Officials Expectations and the Sports Officials Code of Conduct.
- Termination will be documented with a letter sent to the independent contractor and copy placed on file.
- XII. Contractor represents and warrants that Contractor has the skills and knowledge necessary to perform the Services in a safe, proper, efficient, thorough and satisfactory manner and understands that Park District is relying on such representation in contracting with Contractor for the Services.
- XIII. This Contract constitutes the entire agreement between the Parties pertaining to the subject matter hereof and supersedes all prior or contemporaneous agreements and understandings either oral or written of the Parties in connection therewith. No modification of this Contract shall be effective unless made in writing, signed by both Parties and dated after the date hereof. This Contract is non-assignable by Contractor.

XIV. Other Items:

Contractor shall dress according to Park District Personal Appearance Standards, included with the contract, unless otherwise approved by the program supervisor. Contractor agrees to fully abide by the Park District's Officials Code of Conduct which can be found on the Park District web site and is posted on the Park District bulletin boards.

XV. Please check the sports you are interested in officiating:

Baseball	adult	_____	youth	_____
Basketball	adult	_____	youth	_____
Dodgeball	adult	_____	youth	_____
Flag Football	adult	_____	youth	_____
Floor Hockey	adult	_____		
Lacrosse			youth	_____
Soccer	adult	_____	youth	_____
Softball			youth	_____
Volleyball	adult	_____	youth	_____

XVI. Please indicate if you are patched or certified in any of the above sports and attach a copy of your card or certification paperwork.

\_\_\_\_\_

\_\_\_\_\_  
Authorized Signature of Contractor

\_\_\_\_\_  
Parent/Legal Guardian if under 18

\_\_\_\_\_  
Date of Birth

\_\_\_\_\_  
Social Security Number

\_\_\_\_\_  
Today's Date

\_\_\_\_\_  
Street Address

\_\_\_\_\_  
City, State, Zip

\_\_\_\_\_  
Home Phone

\_\_\_\_\_  
Cell Phone

\_\_\_\_\_  
E-Mail Address

\_\_\_\_\_  
Ron Murray, Athletic Manager  
CAROL STREAM PARK DISTRICT

\_\_\_\_\_  
Date

## Request for Taxpayer Identification Number and Certification

Give form to the  
requester. Do not  
send to the IRS.

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)		
	Business name, if different from above		
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership		<input type="checkbox"/> Exempt payee
	<input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ .....		
	<input type="checkbox"/> Other (see Instructions) ▶		
	Address (number, street, and apt. or suite no.)		Requester's name and address (optional)
City, state, and ZIP code			
List account number(s) here (optional)			

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number
or
Employer identification number

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

### Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

#### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

**Limited liability company (LLC).** Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "Business name" line.

**Other entities.** Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

**Note.** You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

### Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, and payments for services paid by a federal executive agency.

## Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [www.irs.gov](http://www.irs.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A *disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.*

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

**Signature requirements.** Complete the certification as indicated in 1 through 5 below.

1. **Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

2. **Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

**Secure Your Tax Records from Identity Theft**

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.** Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.consumer.gov/idtheft](http://www.consumer.gov/idtheft) or 1-877-IDTHEFT(438-4338).

Visit the IRS website at [www.irs.gov](http://www.irs.gov) to learn more about identity theft and how to reduce your risk.

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>3</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

**Note.** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

**Privacy Act Notice**

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.